

10346

**CENTRAL LOUISIANA CHAPTER
OF THE AMERICAN RED CROSS**

Alexandria, Louisiana

Annual Financial Report

June 30, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9/29/2010

Table of Contents

Independent Auditors' Report	1
Basic Financial Statements	
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4
Statement of Cash Flows	5
Notes to Financial Statements	6
Supplemental Schedules	20

American Red Cross
FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
For the Fiscal Year Ended June 30, 2010
POSTED: FINAL

<p>Copies Required:</p> <p>2 * paper copies or 1 signed .pdf file to National Headquarters</p> <p>* Includes one copy for external auditors to compile consolidated financial statements.</p>	<p>Mail NHQ paper copies to:</p> <p>American Red Cross, Chapter Reporting 431 18th Street NW - 5th Floor Washington, DC 20006</p> <p>OR E-mail signed .pdf file to:</p> <p>ChapterReporting@usa.redcross.org</p>	<p>Due Dates:</p> <p>Posted via portal on or before August 31, 2010 Signed posted copies on or before September 7, 2010</p>
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Address: 1104 Billy Mitchell Blvd	Chapter Code: 18050	Region Code: 18R12	
City: Alexandria	State: LA	Zip: 71303	Phone number: (318) 442-6621

1. Did the Chapter receive a review or an audit? Audit

If a review was conducted, then please select a review type from dropdown and complete the following:

▶ REVIEWER NAME	▶ REVIEWER PHONE	▶ REVIEWER E-MAIL

2. Was an unqualified opinion issued?	Yes
3. Were any internal accounting control findings noted during the audit?	No Findings
4. Does the management letter and/or SAS115 letter accompany this report?	Yes
5. Did the chapter receive a going concern opinion?	No
6. Have coexisting auditor-submitted financial statements been prepared?	No

INDEPENDENT AUDITOR'S REPORT

I/we have audited the accompanying statement of financial position of the above-named chapter as of June 30, 2010, and the related statements of activities, of functional expenses and of cash flows for the year then ended. These financial statements and the supplemental schedules discussed below are the responsibility of management of the above named chapter. My/our responsibility is to express an opinion on these financial statements based on my/our audit.

I/we conducted my/our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I/we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I/we believe that my/our audit provides a reasonable basis for my/our opinion.

In my/our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the above-named chapter at June 30, 2010, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

My/our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental schedules 1 through 19 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such supplemental schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my/our opinion, are fairly stated in all material respects when considered in relation to basic financial statements taken as a whole.

Knight Masden 8/30/10

▶ AUDITOR'S SIGNATURE (applicable to above report—please sign here) ▶ DATE

- OR - See attached auditor's report which specifically covers American Red Cross Annual Chapter Financial Statements (ACFS) and supplemental schedules 1 through 19, in lieu of report above.
 * Board members and chapter employees do not have authority to sign; original signature must appear on each copy.

*If firm name is given, please state name of supervising partner in block below.

Audit Firm Name*: Knight Masden	Audit Partner in Charge Name: Dona Manual
Address: 3615 J Jackson Street	Audit Firm Code: 06
City: Alexandria	State Board of Accountancy Registration Number: 25758
State: LA	Zip Code: 71303
	Phone Number: 318-445-9334



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Statement of Financial Position
As of June 30, 2010**

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PART II

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Alexandria, LA
18050

CURRENT ASSETS:		ASSETS					
Account	Note	Sched	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	
1	Cash and Cash Equivalents		34,645	33,142	0	67,787	
2	Investments - Current		42,361	0	0	42,361	
	Receivables:						
3	Notes Receivable - Current		0			0	
4	Contributions, Pledges Receivable - Current		103,227	102,500	0	205,727	
5	Inter-Red Cross Receivables	1	27,303	0	0	27,303	
6	Due from Other Classes of Net Assets		0	0	0	0	
7	All Other Receivables		12,775	0	0	12,775	
8	Inventories	1	23,033	0		23,033	
9	Prepaid and Other Assets - Current		0	0	0	0	
10	TOTAL CURRENT ASSETS		243,344	135,642	0	378,986	

NON-CURRENT ASSETS:							
Account	Note	Sched	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	
11	Investments - Non-Current		10,966	35,000	0	45,966	
	Receivables:						
12	Notes Receivable - Non-Current						
13	Contributions, Pledges Receivable - Non-Current		2,500	0	0	2,500	
14	Land, Buildings and Major Equipment, Less Accumulated Depreciation		1,421,104			1,421,104	
15	Prepaid and Other Assets -Non-Current			0	0	0	
16	TOTAL NON-CURRENT ASSETS		1,434,570	35,000	0	1,469,570	
17	TOTAL ASSETS		1,677,914	170,642	0	1,848,556	

CURRENT LIABILITIES:		LIABILITIES					
Account	Note	Sched	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	
18	Debt - Current		0			0	
19	Accounts Payable		16,799	0		16,799	
20	Accrued Liabilities		0	0		0	
21	Due to Other Classes of Net Assets		0	0	0	0	
22	Inter-Red Cross Payables	2	15,719	0		15,719	
23	Other Liabilities - Current		17,521	0	0	17,521	
24	TOTAL CURRENT LIABILITIES		50,039	0	0	50,039	

NON-CURRENT LIABILITIES:							
Account	Note	Sched	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	
25	Debt - Non-Current		0			0	
26	Other Liabilities - Non-Current		0	0	0	0	
27	TOTAL NON-CURRENT LIABILITIES		0	0	0	0	
28	TOTAL LIABILITIES		50,039	0	0	50,039	

NET ASSETS							
Account	Note	Sched	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	
29	Unrestricted	3	1,627,875			1,627,875	
30	Temporarily Restricted			170,642		170,642	
31	Permanently Restricted				0	0	
32	TOTAL NET ASSETS		1,627,875	170,642	0	1,798,517	
33	TOTAL LIABILITIES AND NET ASSETS		1,677,914	170,642	0	1,848,556	

See Accompanying Notes to Financial Statements

18050 08/30/2010 15:18:18



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Statement of Activities
For the Fiscal Year Ended June 30, 2010**

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PART III

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs)

Alexandria, LA
18050

CONTRIBUTIONS, REVENUE AND GAINS

	Account	Note	Sched	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
1 Federated	411		5	109,692	0		109,692
2 Monetary Contributions	412		6	146,448	31,033	0	177,481
3 Net Special Events	413		7	54,292	0		54,292
4 Legacies and Bequests	42			0	0	0	0
5 In-Kind Contributions	43		8	26,374	0	0	26,374
6 Grants	461 - 462		9	0	190,000		190,000
7 Investment Income	44	6		3,802	0	0	3,802
8 Income from Endowment	45			0	0	0	0
9 Contracts	463 - 464		10	2,151			2,151
10 Products and Services	47 - 48		12	79,092	0		79,092
11 Inter-Red Cross Revenues			13	72,059	0		72,059
12 Other Revenues and Gains / (Losses)	49		14	2,973		0	2,973
13 Reclassifications to Unrestricted Class	714			1,117,657	(1,117,657)		0
14 TOTAL CONTRIBUTIONS, REVENUE AND GAINS				1,614,540	(896,624)	0	717,916

EXPENSES BY PSC

	PSC / Account	Note	Sched	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
15 Services to Chapters	05			9,449			9,449
16 Services to Armed Forces (SAF)	10			64,550			64,550
17 Disaster Services	20			270,332			270,332
18 Biomedical Services	30			0			0
19 Health Services	40			108,700			108,700
20 Community Services	60			61,264			61,264
21 International Services	70			0			0
22 TOTAL Program Services				514,295			514,295
23 Membership and Fundraising	80			31,457			31,457
24 Management and General	90			32,598			32,598
25 TOTAL Supporting Services				64,055			64,055
26 National Sector - Chapter Assessment	00			66,917			66,917
27 TOTAL EXPENSES				645,267			645,267

28 EXCESS / (DEFICIT) OF REVENUES OVER EXPENSES				969,273	(896,624)	0	72,649
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29 Cumulative Effect of Accounting Change/Other	715	12		0	0	0	0
30 Transfer of Net Assets to/from Another ARC Unit	716			0	0	0	0
31 Change in Net Assets				969,273	(896,624)	0	72,649
32 Net Assets at Beginning of Year				638,602	1,067,266	0	1,725,868
33 Net Assets at End of Year				1,627,875	170,642	0	1,798,517

See Accompanying Notes to Financial Statements

18050 08/30/2010 15:18:18

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Page 3 of 19



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Statement of Functional Expenses
For the Fiscal Year Ended June 30, 2010**

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PART IV

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Alexandria, LA
18050

Account	Services to Chapters PSC 05	Services to Armed Forces PSC 10	Disaster Services PSC 20	Biomedical Services PSC 30	Health Services PSC 40
1 EXPENSES:					
12 Compensation (Salaries and Wages)	51	23,902	69,187	0	62,594
2 Employee Benefits	52	1,749	5,063	0	4,581
3 Travel Expenses	53	676	2,342	0	4,871
4 Financial and Material Assistance	54	2,127	97,795	0	1,193
5 Supplies & Materials	55 - 56	3,021	3,506	0	5,131
6 Equipment - Maintenance & Rental	57	11,886	11,939	0	8,238
7 Contractual Services	58 - 67	7,171	18,286	42,134	15,585
8 Depreciation and Amortization Expense	69	0	30,424	0	0
9 Inter Red Cross Expenses	5x7	0	7,942	0	6,507
10 National Sector - Chapter Assessment	54710	6,692	33,459	0	13,383
11 TOTAL EXPENSES		9,449	71,242	303,791	122,083

Account	Community Services PSC 60	International Services PSC 70	TOTAL Program Services PSC 05 - 70	Membership & Fundraising PSC 80	Management and General PSC 90
12 EXPENSES:					
12 Compensation (Salaries and Wages)	51	41,549	197,232	27,467	15,373
13 Employee Benefits	52	3,492	14,885	2,010	1,125
14 Travel Expenses	53	1,121	11,278	0	530
15 Financial and Material Assistance	54	139	101,254	629	765
16 Supplies & Materials	55 - 56	1,058	12,726	57	235
17 Equipment - Maintenance & Rental	57	0	32,063	0	0
18 Contractual Services	58 - 67	7,895	91,071	996	10,932
19 Depreciation and Amortization Expense	69	0	30,424	0	0
20 Inter Red Cross Expenses	5x7	6,010	23,362	298	3,638
21 National Sector - Chapter Assessment	54710	6,692	60,226	2,677	4,014
22 TOTAL EXPENSES		61,264	574,521	34,134	36,612

Account	TOTAL Supporting Services PSC 80 & 90	TOTAL For Current Year (All Programs & Support)	Special Events Expenses PSC 88	GRAND TOTAL For Current Year - Special Events Included
23 EXPENSES:				
23 Compensation (Salaries and Wages)	51	42,840	240,072	240,072
24 Employee Benefits	52	3,135	18,020	18,020
25 Travel Expenses	53	530	11,808	11,808
26 Financial and Material Assistance	54	1,394	102,648	102,648
27 Supplies & Materials	55 - 56	292	13,018	27,132
28 Equipment - Maintenance & Rental	57	0	32,063	32,445
29 Contractual Services	58 - 67	11,928	102,999	102,999
30 Depreciation and Amortization Expense	69	0	30,424	30,424
31 Inter Red Cross Expenses	5x7	3,936	27,298	27,298
32 National Sector - Chapter Assessment	54710	6,691	66,917	66,917
33 TOTAL EXPENSES		70,746	645,267	659,763

See Accompanying Notes to Financial Statements
NHQ Finance, Chapter Reporting



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Statement of Cash Flows
For the Fiscal Year Ended June 30, 2010**

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PART V

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Alexandria, LA
18050

	FY10 Totals
Cash Flows from Operating Activities:	
1 Change in Net Assets	72,649
Adjustments to Reconcile Changes in Net Assets to	
Net Cash Provided by Operating Activities:	
2 + Depreciation and Amortization	30,424
3 + Net Investment and Derivative (Gains) / Losses	(3,815)
4 + Provision for Doubtful Accounts Receivable	0
5 + Provision for Obsolete Inventory	0
6 (Gains) / Losses on Sale of Land, Buildings and Equipment, Net	0
7 - Permanently Restricted Contributions and Revenue	0
8 Cumulative Effect of Accounting Change	0
9 +/- Less Donated Fixed Assets	(18,500)
Changes in Assets and Liabilities:	
10 (Increase) / Decrease in Receivables, Including Plodes	(42,697)
11 (Increase) / Decrease in Inventories	(7,663)
12 (Increase) / Decrease in Prepaid Expenses and Other Assets	0
13 Increase / (Decrease) in Accounts Payable and Accrued Expenses	9,267
14 Increase / (Decrease) in Other Liabilities	17,521
15 +/-	0
16 Net Cash Provided / (Used) by Operating Activities	57,186
Cash Flows from Investing Activities:	
17 - Purchases of Land, Buildings and Equipment	(1,175,577)
18 + Proceeds from Sale of Land, Buildings and Equipment	0
19 - Purchases of Investments	0
20 + Proceeds from Sale of Investments	893,474
21 +/-	0
22 Net Cash Provided / (Used) by Investing Activities	(282,103)
Cash Flows from Financing Activities:	
23 + Permanently Restricted Contributions and Income	0
24 + Proceeds from Borrowings	0
25 - Repayments of Debt	0
26 +/-	0
27 Net Cash Provided / (Used) by Financing Activities	0
28 Increase / (Decrease) in Cash and Cash Equivalents	(224,917)
29 Cash and Cash Equivalents at Beginning of Year	292,704
30 Cash and Cash Equivalents at End of Year	67,787
Supplemental Disclosures of Cash Flow Information:	
31 Cash Paid During the Year for Interest	0
Non-Cash Investing and Financing Transactions:	
32 Acquisition of Equipment Under Capital Lease Agreements	0
33 Donated Stock and Beneficial Interest in Perpetual Trust	0

See Accompanying Notes to Financial Statements
NHQ Finance, Chapter Reporting



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2010**

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PART VI

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Refer to ACFS Instructions and FMPP for guidance.

Alexandria, LA
18050

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION AND BASIS OF PRESENTATION - The chapter is a chartered unit of the American Red Cross, a not-for-profit organization incorporated under the laws of the District of Columbia and exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. A consolidated Exempt Organization Business Income Tax Return (Form 990-T) is filed by and only by American Red Cross headquarters for the organization as a whole.

PROGRAM ACTIVITIES - These activities may include armed forces emergency services, disaster services, biomedical services, health and safety services, community services, and international services.

CONTRIBUTIONS - All contributions are considered to be available for the general programs of the chapter unless specifically restricted by the donor. The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions are booked in the temporarily restricted class for restrictions expiring during this fiscal year, and then reclassified to the unrestricted class. Contributions received by the chapter are shared with national headquarters. The provisions for expiration of restrictions on temporarily restricted net assets were adopted prospectively.

DONATED SERVICES AND MATERIALS - Amounts have been reported in the financial statements for voluntary donations of services when those services create or enhance non-financial assets or require specialized skills provided by individuals possessing those skills and which would be typically purchased if not provided by donation. Donated materials are recorded at the fair value at the date of the gift. (If total in-kind items are material, attach page to indicate the program services involved.)

LAND, BUILDINGS, AND EQUIPMENT - Purchases of land, buildings and equipment having a unit cost of \$2,500 or more and an estimated useful life of three or more years are capitalized at cost. Donated assets are capitalized at the estimated fair market value at time of receipt. Certain donated services are capitalized as improvements when those services enhance the value of assets.

Interest expense, less related interest income carried on proceeds of tax-exempt income, carried on proceeds of tax-exempt borrowing, is capitalized as a cost of construction until the asset is ready for its intended use. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. It is not American Red Cross' policy to imply time restrictions expiring over the useful life of donated assets. In absence of donor-imposed restrictions on the use of the asset, gifts of long-lived assets are reported as unrestricted support.

INVESTMENTS - Investments are reported at fair value, which is determined by using quoted market prices, where available. Where not available, the present value of estimated future cash flows or another reasonable method is used. No investment or group of investments represents a significant concentration of credit or market risk.

INVENTORIES - Supplies inventories purchased for use in program and supporting services are carried at the lower of first-in, first-out cost or market.

USE OF ESTIMATES - The preparation of financial statements in accordance with Generally Accepted Accounting Principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

OTHER POLICIES -- Attach Page(s)

NOTE 2. RETIREMENT PLANS

1	A. American Red Cross Retirement System?	Yes	Total
2	B. Other Pension Plan?	No	
3	C. If B is Yes, did projected benefit obligations exceed pension plan assets at fiscal year end?		
4	D. ARC 401(k) Plan?	Yes	
5	E. Other 401(k) Plans?	No	

NHQ Finance, Chapter Reporting



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2010**

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PART VI (cont.)

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Alexandria, LA
18050

NOTE 3. POSTRETIREMENT BENEFITS

- 1 A. American Red Cross Life and Health Benefits Plan? Yes
- 2 B Other Life Insurance and Health Plans? No
- * If B is Yes, complete C.1 and C.2 next

- 3 C.1. Service Cost of Benefits Earned
- 4 Interest Cost on Liability
- 5 Net Postretirement Benefit Cost

Total	
	0
	0
	0

- C.2. The Accumulated Postretirement Benefit Obligation (APBO) at end of year was:
- 6 Retirees
- 7 Fully Eligible Active Plan Participants
- 8 Other Active Participants
- 9 Accumulated Postretirement Benefit Obligation

Total	
	0
	0
	0
	0

NOTE 4. COMMITMENTS AND CONTINGENCIES

A. Schedule of minimum future rent/lease commitments under non-cancellable operating lease agreements for the fiscal years ending June 30:

- 10 2011
- 11 2012
- 12 2013
- 13 2014
- 14 2015
- 15 2016 and beyond
- 16 TOTAL

Total	
	0
	0
	0
	0
	0
	0
	0

- 17 B Rent / Lease Expense for Fiscal Year

Total	
	28,000

C. Other significant commitments or contingencies are as follows:

**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 1 – Summary of Significant Accounting Policies, Continued

Cash and Cash Equivalents

Cash and cash equivalents represent unrestricted and restricted bank deposits and highly liquid investments with original maturities of three months or less.

Note 17 – All Other Receivables

Accounts receivable includes Program Service receivables of \$12,775 that are recognized when services are rendered. Non-Inter Red Cross receivables are due 30 days after the invoice date. All receivables outstanding after the 30 days are considered past due. Uncollectible amounts are written off using the direct write off method.

Note 18 – Benefit Plan

The reporting entity participates in a defined benefit retirement plan administered by the American Red Cross Retirement System that covers substantially all employees. Employees are enrolled as participants into the Retirement System after one full year of service and employees become fully vested after five years of service. The Red Cross makes all the required contributions to provide these pension benefits. No contributions are required of employees. Benefits under this "defined-benefit" pension plan are calculated using a mathematical formula which uses factors including compensation and years of credited service. Employees are eligible to receive a monthly pension benefit at age 65 with 5 years vesting service, or a reduced monthly pension as early as age 55 with 10 years vesting service.

Since February 2000, chapters can choose whether or not to participate in the American Red Cross Savings Plan. If a chapter does participate, an employee (immediately upon hire) can contribute up to the combined pre- and after-tax maximum. Red Cross matches dollar for every dollar up to the first 4% of pay contributed.

Vesting: Employees hired prior to July 1, 2005 are immediately 100% vested in the Red Cross matching contributions, and employees hired on or after July 1, 2005 must have 3 years of service to be vested in the Red Cross matching contribution.

The American Red Cross is a single corporate legal entity composed of local chapters, Blood Services Regions, Tissue Services Areas, stations on military bases and in military hospitals worldwide, a national headquarters, Service Area offices, and our national biomedical testing and research laboratories. Accordingly, the Retirement System includes numerous participating chapters and blood regions. It is not practical for the actuary to compute accumulated and projected benefit obligations for individual chapters or blood services regions. Accumulated and projected benefit obligations and other required disclosures for the entire American Red Cross are presented in the organization's consolidated financial statements.

**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 19 - Postretirement Benefits

The American Red Cross provides medical and dental benefits to eligible retirees and their eligible dependents. Generally, retirees and employer units pay a portion of the premium costs and the medical and dental plans pay a stated percentage of expenses reduced by deductibles and other coverage. The American Red Cross has the right to modify cost-sharing provisions at any time.

In addition, life insurance benefits of \$5,000 are provided with no contributions required from the retirees. Life insurance benefits are generally provided by insurance contracts. Postretirement benefits are now accrued over the period the employee provides services to the organization. Prior to the change, such costs were charged to expense when paid. Since Red Cross is one corporate entity and most retirees participate in the single Red Cross benefits plan, providing separate disclosures for retirees associated with individual chapters or blood regions is not practical. Annual postretirement benefits expenses are recorded and disclosed for the entire American Red Cross in its consolidated financial statements.

The total cost incurred by the Chapter for postretirement benefits for the year ended June 30, 2010 was \$356, which is included in employee benefits.

Note 20- Donated Products and Services

For the year ended June 30, 2010, donated products and services included \$3,500 in professional fees, \$18,500 in fixed assets \$3,394 in fundraising items, and \$980 of other products and services.

Note 21 - Cooperative Endeavor Agreement

On February 17, 2009 the Chapter entered into a cooperative endeavor with GAEDA for the restoration of a historic building to be used as Chapter headquarters. GAEDA will contribute \$150,000 to the project in three equal consecutive yearly installments. This contribution is contingent upon the appropriation of funds by GAEDA. If sufficient funding is not appropriated by GAEDA, the contribution for that year will be reduced to equal the amount that is appropriated. The Chapter has received the first and second payments of \$50,000.

**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 22 – Investments

The Chapter adopted FASB ASC 820 (formerly, SFAS No. 157) on July 1, 2008 for fair value measurements of investments that are recognized and disclosed at fair value in the financial statements on a recurring basis. ASC 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical investments that the Organization has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investments, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investments.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The Chapter holds investments in the Select Investment Program (SIP) in the amount of \$20,001 at June 30, 2010. The American Red Cross Board of Governors established the Select Investment Program (SIP) to provide professionally managed investment funds to meet the investment needs of chartered units, national headquarters and the Endowment Fund. Participants in the SIP are able to take advantage of the cost efficiencies realized when many Red Cross participants with common investment goals, objectives and risk tolerances collectively invest their assets under central management. All contributions received by the American Red Cross resulting from solicitations for endowment gifts under wills, trusts, and similar instruments, and gifts to the American National Red Cross and local American Red Cross units with the stipulation that the principal be maintained intact in perpetuity are required to be invested in the Endowment Fund of the SIP. Endowment Fund assets are invested in the endowment share class of a fund of the SIP called the Select One Red Cross Endowment (SORCE) Fund. The SORCE Fund is a multi-asset investment portfolio designed for monies with long investment horizons. In March 2005, a separate class of shares for discretionary monies was established to accommodate providing the SORCE Fund to non-endowed assets. This class of shares is the DLTA class (Discretionary Long Term Allocation). In addition, all units of the American Red Cross may also invest non-endowed (discretionary) monies directly in seven other SIP funds. Each SIP fund, except for the SORCE Fund, is focused on a single asset class, but offers diversification to reduce security and industry specific risk. The Chapter holds an undivided interest in the underlying pool of assets of each fund within SIP.

**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 22 – Investments (Continued)

The following table represents the SIP fund investments for The American Red Cross that are measured at fair value on a recurring basis at June 30, 2010:

	Level 1	Level 2	Level 3	6/30/2010 Total
SORCE FUND				
Endowment Fund				
U.S. Government securities	\$ 33,515,323	\$ 21,247,234	\$ -	\$ 54,762,557
Corporate bonds and notes	\$ 14,701,235	\$ 80,091,937	\$ 7,885,982	\$ 102,679,154
Common and preferred stocks	\$ 126,445,362	\$ 43,952,347	\$ 61,176,138	\$ 231,573,847
Mortgage and asset backed securities	\$ -	\$ 19,730,087	\$ 43,690	\$ 19,773,777
Marketable and nonmarketable alternative funds	\$ -	\$ -	\$ 266,875,050	\$ 266,875,050
Commodities	\$ -	\$ 12,149,167	\$ -	\$ 12,149,167
Money market and other	\$ 983,658	\$ 25,790,562	\$ -	\$ 26,774,220
Total	\$ 175,645,578	\$ 202,961,334	\$ 335,980,860	\$ 714,587,772
DLTA FUND				
U.S. Government securities	\$ 7,369,431	\$ 4,671,894	\$ -	\$ 12,041,325
Corporate bonds and notes	\$ 3,232,543	\$ 17,610,810	\$ 1,733,989	\$ 22,577,342
Common and preferred stocks	\$ 27,803,114	\$ 9,664,349	\$ 13,451,558	\$ 50,919,021
Mortgage and asset backed securities	\$ -	\$ 4,338,300	\$ 9,607	\$ 4,347,907
Marketable and nonmarketable alternative funds	\$ -	\$ -	\$ 58,681,136	\$ 58,681,136
Commodities	\$ -	\$ 2,671,388	\$ -	\$ 2,671,388
Money market and other	\$ 216,289	\$ 5,670,892	\$ -	\$ 5,887,181
Total	\$ 38,621,377	\$ 44,627,633	\$ 73,876,290	\$ 157,125,300
Discretionary				
Liquidity				
U.S. Government securities	\$ -	\$ 34,937,874	\$ -	\$ 34,937,874
Corporate bonds and notes	\$ -	\$ 72,478,641	\$ -	\$ 72,478,641
Common and preferred stocks	\$ -	\$ -	\$ -	\$ -
Mortgage and asset backed securities	\$ -	\$ 35,299,420	\$ 850,488	\$ 36,149,908
Marketable and nonmarketable alternative funds	\$ -	\$ -	\$ 23,774,511	\$ 23,774,511
Commodities	\$ -	\$ -	\$ -	\$ -
Money market and other	\$ 17,603,605	\$ 359,197,773	\$ -	\$ 376,801,378
Total	\$ 17,603,605	\$ 501,913,708	\$ 24,624,999	\$ 544,142,312

**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 22 – Investments (Continued)

Diversified Bond Fund

U.S. Government securities	\$	-	\$ 40,996,885	\$	-	\$ 40,996,885
Corporate bonds and notes	\$	-	\$ 29,129,365	\$	-	\$ 29,129,365
Common and preferred stocks	\$	-	\$ -	\$	-	\$ -
Mortgage and asset backed securities	\$	-	\$ 37,760,288	\$	-	\$ 37,760,288
Marketable and nonmarketable alternative funds	\$	-	\$ -	\$	-	\$ -
Commodities	\$	-	\$ -	\$	-	\$ -
Money market and other	\$	-	\$ -	\$	-	\$ -
Total	\$	-	\$ 107,886,538	\$	-	\$ 107,886,538

Long Duration Bond fund

U.S. Government securities	\$	2,078,251	\$ -	\$	-	\$ 2,078,251
Corporate bonds and notes	\$	-	\$ 16,118,938	\$	-	\$ 16,118,938
Common and preferred stocks	\$	-	\$ -	\$	-	\$ -
Mortgage and asset backed securities	\$	-	\$ -	\$	-	\$ -
Marketable and nonmarketable alternative funds	\$	-	\$ -	\$	-	\$ -
Commodities	\$	-	\$ -	\$	-	\$ -
Money market and other	\$	-	\$ 506,801	\$	-	\$ 506,801
	\$	2,078,251	\$ 16,625,739	\$	-	\$ 18,703,990

Strategic Stock Fund

U.S. Government securities	\$	-	\$ -	\$	-	\$ -
Corporate bonds and notes	\$	-	\$ -	\$	-	\$ -
Common and preferred stocks	\$	32,852,739	\$ -	\$ 41,816,710	\$	74,669,449
Mortgage and asset backed securities	\$	-	\$ -	\$	-	\$ -
Marketable and nonmarketable alternative funds	\$	-	\$ -	\$	-	\$ -
Commodities	\$	-	\$ -	\$	-	\$ -
Money market and other	\$	-	\$ 1,368,686	\$	-	\$ 1,368,686
	\$	32,852,739	\$ 1,368,686	\$ 41,816,710	\$	76,038,135

Broad Market Index Fund

U.S. Government securities	\$	-	\$ -	\$	-	\$ -
Corporate bonds and notes	\$	-	\$ -	\$	-	\$ -
Common and preferred stocks	\$	-	\$ 47,931,672	\$	-	\$ 47,931,672
Mortgage and asset backed securities	\$	-	\$ -	\$	-	\$ -
Marketable and nonmarketable alternative funds	\$	-	\$ -	\$	-	\$ -
Commodities	\$	-	\$ -	\$	-	\$ -
Money market and other	\$	-	\$ 105	\$	-	\$ 105
	\$	-	\$ 47,931,777	\$	-	\$ 47,931,777

**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 22 – Investments (Continued)

International Stock Fund

U.S. Government securities	\$	-	\$	-	\$	-	\$	-
Corporate bonds and notes	\$	-	\$	-	\$	-	\$	-
Common and preferred stocks	\$	23,359,095	\$	5,654,874	\$	-	\$	29,013,969
Mortgage and asset backed securities	\$	-	\$	-	\$	-	\$	-
Marketable and nonmarketable alternative funds	\$	-	\$	-	\$	-	\$	-
Commodities	\$	-	\$	-	\$	-	\$	-
Money market and other	\$	30,785	\$	757,580	\$	-	\$	788,365
	<u>\$</u>	<u>23,389,880</u>	<u>\$</u>	<u>6,412,454</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>29,802,334</u>

Short-Term Bond Fund

U.S. Government securities	\$	-	\$	-	\$	-	\$	-
Corporate bonds and notes	\$	-	\$	35,064,946	\$	-	\$	35,064,946
Common and preferred stocks	\$	-	\$	-	\$	-	\$	-
Mortgage and asset backed securities	\$	-	\$	-	\$	-	\$	-
Marketable and nonmarketable alternative funds	\$	-	\$	-	\$	-	\$	-
Commodities	\$	-	\$	-	\$	-	\$	-
Money market and other	\$	-	\$	9,162,903	\$	-	\$	9,162,903
	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>44,227,849</u>	<u>\$</u>	<u>-</u>	<u>\$</u>	<u>44,227,849</u>

For the valuation of certain U.S Government securities, corporate bonds and notes, common and preferred stocks and money market and other at June 30, 2010, the Organization used quoted prices in principal active markets for identical assets as of the valuation date (Level 1).

For the valuation of commodities, certain U.S. Government securities, corporate bonds and notes, common and preferred stocks, mortgage and asset backed securities and money market and other at June 30, 2010, the Organization used significant other observable inputs, particularly dealer market prices for comparable investments as of the valuation date (Level 2).

For the valuation of marketable and nonmarketable alternative funds, certain corporate bonds and notes, common and preferred stocks, mortgage and asset backed securities at June 30, 2010, the Organization used significant unobservable inputs including information from fund managers or general partners based on quoted market prices, if available, or other valuation methods (Level 3). Management reviews and evaluates the values provided by the fund manager and general partners and agrees with the valuation methods and assumptions used in determining the fair value of the alternative investments.

**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 22 – Investments (Continued)

The following table presents the American Red Cross' activity for assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) as defined in ASC 820 for the year ended June 30, 2010:

	Corporate Bonds	Common and preferred stocks	Mortgage and Asset Backed	Alternative Investments	Total
SORCE FUND					
Endowment Fund					
Beginning Balance	7,444,916	69,187,399	58,453	229,250,735	305,941,503
Total Realized and unrealized	2,117,650	9,049,799	3,880	26,633,922	37,805,251
Purchases, settlements (net)	(1,610,490)	(17,776,048)	(7,790)	(7,185,244)	(26,579,572)
Transfers in and out of Level 3 (net)	(66,094)	714,988	(10,853)	18,175,637	18,813,678
Ending Balance	<u>7,885,982</u>	<u>61,176,138</u>	<u>43,690</u>	<u>266,875,050</u>	<u>335,980,860</u>

Total gains or losses for the period included in income attributable to the change in unrealized gains (or losses) relating to assets and liabilities held at the reporting date	2,117,649	6,330,279	488	13,237,172	21,685,588
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DELTA FUND					
Beginning Balance	1,557,977	14,478,656	12,233	47,974,669	64,023,535
Total Realized and unrealized	465,634	1,989,892	853	5,856,332	8,312,711
Purchases, settlements (net)	(354,118)	(3,908,641)	(1,713)	(1,579,910)	(5,844,382)
Transfers in and out of Level 3 (net)	64,496	891,651	(1,766)	6,430,045	7,384,426
Ending Balance	<u>1,733,989</u>	<u>13,451,558</u>	<u>9,607</u>	<u>58,681,136</u>	<u>73,876,290</u>

Total gains or losses for the period included in income attributable to the change in unrealized gains (or losses) relating to assets and liabilities held at the reporting date	465,634	1,391,917	107	2,910,622	4,768,280
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**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 22 – Investments (Continued)

Discretionary

Liquidity

Beginning Balance	-	-	913,908	46,647,635	47,561,543
Total Realized and unrealized	-	-	75,361	5,557,543	5,632,904
Purchases, settlements (net)	-	-	(151,288)	(28,963,198)	(29,114,486)
Transfers in and out of Level 3 (net)	-	-	12,507	532,531	545,038
Ending Balance	-	-	850,488	23,774,511	24,624,999

Total gains or losses for the period included in income attributable to the change in unrealized gains (or losses) relating to assets and liabilities held at the reporting date

-	-	9,481	4,966,988	4,976,469
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Strategic Stock Fund

Beginning Balance	-	49,388,144	-	-	49,388,144
Total Realized and unrealized	-	6,185,954	-	-	6,185,954
Purchases, settlements (net)	-	(12,150,748)	-	-	(12,150,748)
Transfers in and out of Level 3 (net)	-	(1,606,640)	-	-	(1,606,640)
Ending Balance	-	41,816,710	-	-	41,816,710

Total gains or losses for the period included in income attributable to the change in unrealized gains (or losses) relating to assets and liabilities held at the reporting date

-	4,327,038	-	-	4,327,038
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Accounting Standards Update No. 2009-12 amends ASC 820 to allow for the estimation of the fair value of investments in investment companies for which the investment does not have a readily determinable fair value using net asset value per share or its equivalent. Net asset value, in many instances may not equal fair value that would be calculated pursuant to ASC 820. Investments in corporate bonds and notes and common and preferred stocks of approximately \$295 million and investments in alternative funds of approximately \$480 million are reported at estimated fair value utilizing net asset values as of June 30, 2010.

**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 22 – Investments (Continued)

The following summarizes the nature and risk of these investments as of June 30, 2010:

	Fair Value	Unfunded Commitments	Redemption Frequency	Redemption Notice Period
Fund of hedge funds (a)	\$74,046,924		—	annually, tri- annually 100 days
Global macro hedge funds (b)	21,846,475		—	monthly, quarterly, annually 5- 60 days
Hedged equity funds (c)	145,610,586		—	monthly, quarterly, annually 14- 90 days
Multistrategy and other hedge funds (d)	64,991,024		—	monthly, quarterly, annually, bi-annually, tri-annually 7- 90 days
Buyout and growth equity funds (e)	78,003,614	60,898,192		—
Distressed debt and turnaround funds (f)	40,099,353	8,998,315		—
Private real estate funds (g)	20,030,247	18,898,243		—
Venture capital funds (h)	14,132,654	8,506,171		—
Commodity sensitive private equity and infrastructure funds (i)	21,391,879	12,221,953		—
Public equity commingled funds (j)	102,840,924		—	weekly, monthly 1- 30 days
Fixed income commingled funds (k)	191,922,035		—	weekly, monthly 1- 30 days
Total	<u>\$774,915,715</u>	<u>\$109,522,874</u>		

**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 22 – Investments (Continued)

(a) This category is invested in a fund of hedge funds. Underlying hedge fund strategies primarily include hedged equity, multistrategy, relative value, event driven and arbitrage strategies. The fair values of these investments have been estimated using the net asset value per share of the investments. While this is a single fund of funds, Red Cross is invested in multiple share classes. As of June 30, 2010, approximately 40 percent of the value of these investments is available for redemption on any December 31 and approximately 60 percent of the value of these investments is next available for redemption on December 31, 2012 and then every three years thereafter.

(b) This category is invested in global macro hedge funds. Underlying investments are primarily liquid instruments and their derivatives in fixed income, currency, commodities and equities. The funds include short positions as well as long positions and use leverage. The fair values of the investments in this category have been estimated using the net asset value per share of the investments. Several funds have legacy investments that have been segregated into illiquid vehicles – the value of these portions of the funds make up approximately 4 percent of the value of the investments in this category. The time at which these segregated investments will be liquidated cannot be estimated.

(c) This category is invested in hedge funds that invest primarily in U.S. and international equities as well as derivatives. These funds include short positions as well as long positions and use leverage. The fair values of the investments in this category have been estimated using the net asset value per share of the investments.

(d) This category is invested in hedge funds that are not exclusively global macro or hedged equity. Strategies include relative value, event driven, and arbitrage strategies. Underlying investments are typically the same as the types invested in both the public equity and fixed income commingled categories as well as derivatives. The funds include short positions as well as long positions and use leverage. Some funds may invest in private investments which are typically segregated into "side pockets" (a separate share class) and are not available for redemption until the investment is liquidated by the manager. The fair values of the investments in this category have been estimated using the net asset value per share of the investments. Approximately 4 percent of the value of the investments in this category is in funds in which full redemptions have been submitted but redemptions have been suspended and/or remaining investments are in side pockets. In addition, several funds that have not been redeemed have investments which are in side pockets – collectively these represent approximately 3.5 percent of the value of investments in this category. The time at which the investments in side pockets will be liquidated cannot be estimated.

**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 22 – Investments (Continued)

(e) This category is invested in private equity funds and private equity funds of funds in the U.S. and outside of the U.S. whose mandates include leveraged buyouts and growth equity investments in companies. The fair values of the investments in this category have been estimated using the net asset value of the Red Cross' ownership interest in the partners' capital. The funds in this category do not permit redemptions.

(f) This category is invested in funds which primarily invest in distressed situations. Investments include marketable securities such as debt obligations and asset backed securities as well as non-marketable investments such as nonperforming and subperforming real estate loans, consumer loans, and distressed debt. Some funds include short positions. The fair values of the investments in this category have been estimated using the net asset value of the Red Cross' ownership interest in the partners' capital. The funds in this category do not permit redemptions.

(g) This category includes funds and a fund of funds which invest in private real estate in the U.S. and outside the U.S. Property types are primarily office, industrial, residential and retail. The fair values of the investments in this category have been estimated using the net asset value of the Red Cross' ownership interest in the partners' capital. The funds in this category do not permit redemptions.

(h) This category is invested in venture capital funds and funds of venture capital funds. Underlying investments are primarily private investments in early stage companies. The fair values of the investments in this category have been estimated using the net asset value of the Red Cross' ownership interest in the partners' capital. The funds in this category do not permit redemptions.

(i) This category is invested in funds and a fund of funds which make investments primarily in private oil and gas partnerships, timber, mineral and mining companies, and infrastructure such as ports, toll roads, airports and utilities. The fair values of the investments in this category have been estimated using the net asset value of the Red Cross' ownership interest in the partners' capital. Funds in this category tend to have longer fund lives. The funds in this category do not permit redemptions.

(j) This category primarily includes investments in publicly traded equity securities and instruments including common stocks and common stock equivalents, American, European or Global Depository Receipts, convertible preferred stocks, warrants, and other rights or instruments convertible into common stock and classes of stock combining various features of common and preferred stocks and securities. The fair values of the investments in this category have been estimated using the net asset value per share of the investments. Certain investments in this category include gate provisions that do not exceed more than one year after the initial redemption request period, with the fund

**CENTRAL LOUISIANA CHAPTER
AMERICAN RED CROSS
Notes to Financial Statements
June 30, 2010**

Note 22 – Investments (Continued)

manager having ultimate discretion which may allow for halting all redemptions for an extended period.

(k) This category is invested primarily in publicly traded fixed income securities and instruments including debt obligations of the U.S. government and agencies, non-U.S. sovereign debt, corporate bonds, mortgage and asset backed securities. The fair values of the investments in this category have been estimated using the net asset value per share of the investments. Certain investments in this category include gate provisions that do not exceed more than one year after the initial redemption request period, with the fund manager having ultimate discretion which may allow for halting all redemptions for an extended period.

(e), (f), (g), (h), (i) Non-marketable funds do not permit redemptions. Return of capital is at the manager's discretion, subject to provisions documented in limited partnership agreements. In general, capital and realized gains are distributed to investors when an investment is liquidated. Interim distributions of interest, operating income and dividends are made by some funds. Some funds are able to recall distributions. It is estimated that the majority of underlying assets of the funds will be liquidated over the next ten years.

(b), (c), (d) The majority of the hedge funds in these categories have gate provisions, which allow a manager to limit redemptions despite the normal liquidity provisions if they receive redemptions in excess of the gate (a level stated in their governing documents).

Note 23 – Subsequent Events

Beginning July 1, 2010, the Chapter has outsourced the accounting function to a Center of Excellence in Dallas. The Chapter will receive financial statements and reports based on it's performance, but will be audited at the center level.

Note 24 – Credit Risk

Financial instruments that potentially subject the Chapter to credit risk include investments in the American Red Cross's Select Investments Program. Future changes in economic conditions may make these investments less valuable.



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VI (cont.)

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Alexandria, LA
18050

NOTE 5 (cont.). NOTES, MORTGAGES, BONDS AND CAPITAL LEASES PAYABLE

C. NOTES, MORTGAGES, AND BONDS PAYABLE - INTER RED CROSS

- 1 Interest Rates - Annual Percentage Rates (APR)
- 2 Due Dates
- Scheduled Principal Maturities for Fiscal Years ending June 30:
- 3 2011
- 4 2012
- 5 2013
- 6 2014
- 7 2015
- 8 2016 to Due Date
- 9 TOTAL Principal Due

NHQ Internal Loan (incl. NHQ lease prog.) Account 2814	Other Chapters Account 2824	Blood Regions Account 2834
	0.00	0.00
1/1/2001	1/1/2001	1/1/2001
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

D. SUMMARY OF NOTES, MORTGAGES, BONDS, AND CAPITAL LEASES

- 10 Debt with Local Institutes
- 11 Wachovia Notes
- 12 Tax Exempt Bonds
- 13 Capital Leases
- 14 Notes, Bonds Payable - National
- 15 Notes, Bonds Payable - Chapters
- 16 Notes, Bonds Payable - Regions
- 17 TOTAL

Account	Short Term Debt	Long Term Debt	Total
211, 212 & 219	0	0	0
215	0	0	0
216	0	0	0
213	0	0	0
2814	0	0	0
2824	0	0	0
2834	0	0	0
	0	0	0

E. THE FUNDED DEBT IN SECTION A ARE COLLATERALIZED WITH THE FOLLOWING PROPERTY

Debt Secured by a Lien on Assets:

- 18 Land
- 19 Building
- 20 Equipment
- 21 TOTAL

Amount of Loans	Book Value of Assets with Liens	Estimated Market Value of Assets
0	0	0
0	0	0
0	0	0
0	0	0



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VI (cont.)

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Alexandria, LA
18050

NOTE 6. INVESTMENTS AT END OF YEAR

A. Cash Equivalents reclassified to Account 11:

1 Money Market and Cash Equivalents

Total
156,856

B. Composition of Investments:

Select Investment Program Funds (Including Red Cross Endowment):

Account	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Short Term Investments	Long Term Investments
2 Liquidity Fund (LQF)	128	2,530	0	2,530	2,530	0
3 Bond Funds (DBF, STB, LDB)	128	17,471	0	17,471	0	17,471
4 Equity Funds (SSF, IDX, ISF)	128	0	0	0	0	0
5 SORCE Fund and DLTA Class	128	0	0	0	0	0
6 TOTAL Select Investment Program Funds (Including Red Cross Endowment)	20,001	0	0	20,001	2,530	17,471
Non-Select Investment Program Funds:						
7 Certificates of Deposits, Commercial Paper, Repurchase Agreements	121,123,125	4,831	35,000	39,831	39,831	0
8 High-Yield Deposits	121	28,495	0	28,495	0	28,495
9 Federal Instruments (Treasury and Agency Bonds)	122	0	0	0	0	0
10 Common Stock (Donated)	12400	0	0	0	0	0
11 Corporate Bonds	127	0	0	0	0	0
Other Investments (i.e. Mutual Funds, Commingled Trust Funds, etc.):	129	0	0	0	0	0
12	0	0	0	0	0	0
13	0	0	0	0	0	0
14	0	0	0	0	0	0
15 TOTAL Non-Select Investment Program Funds	33,326	35,000	0	68,326	39,831	28,495
16 TOTAL Investments	53,327	35,000	0	88,327	42,361	45,966

17 C. Are there any non SIP investments classified as level 2 or 3 as defined by FASB ASC 820? No

If yes, please provide additional footnote documentation on Level 2 and 3 investments.

D. Investment Income:

Account	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
18 Interest	441	6,535	0	6,535
19 Dividends	442	393	0	393
20 Realized Gains / (Losses) from Sale of Securities	443	(3,126)	0	(3,126)
21 Unrealized Gains / (Losses) on Securities Held at End of Period	44520	0	0	0
22 Gains / (Losses) on Sale / Disposition of Other Assets	446	0	0	0
23 Other	444 & 449	0	0	0
24 TOTAL Investment Income	44x	3,802	0	3,802

NOTE 7. ALLOWANCE: Allowances are provided for amounts, including pledges, estimated to be uncollectible. They have been offset against the related receivable on the balance sheet as follows:

25 Beginning Balance of Allowance for Uncollectibles
26 Less: Write-offs During Year
27 Add: Expense for the Fiscal Year
28 TOTAL Ending Balance Allowance for Uncollectible Accounts

Receivable Amount	Inventory Amount
0	0
0	0
0	0
0	0



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VI (cont.)

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Alexandria, LA
18050

NOTE 8. RELATED PARTY TRANSACTIONS - (Attach a statement).

NOTE 9. INTER-COMPANY DISCLOSURES

REQUIRED NATIONAL CONTRIBUTIONS DISCLOSURE

- 1 Prior Year Ending Balance Owed to NHQ
- 2 Gross Contributions - Current Year
- 3 LESS: All Expenses Deducted From Contributions *
- 4 Amount to be Remitted to NHQ
- 5 LESS: Amounts Paid During the Fiscal Year
- 6 Balance Owed to NHQ at End of Year

Domestic Disaster Relief	International Response	Other National Initiatives	Total
0	0	100	100
0	0	70,724	70,724
0	0	6,365	6,365
0	0	64,459	64,459
0	0	64,459	64,459
0	0	0	0

* These amounts must be included as expenses on the financial statements.

NOTE 10. TYPES OF RESTRICTIONS, TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS

Available for expenditure for the following programs:

- 7 Disaster Services
- 8 Health Services
- 9 Community Services
- 10 Buildings and Equipment
- 11 Other
- 12 General Purpose - Time Restricted (e.g. United Way)
- Investments in Perpetuity, Income Which is Expendable to Support:
 - 13 General Operations
 - 14 Disaster
 - 15 Other Programs
 - 16 Other Investments
- 17 TOTAL Restricted Net Assets

Temporarily Restricted	Permanently Restricted
11,661	
158,981	
0	
0	
	0
	0
	0
	0
170,642	0

NOTE 11a. LAND, BUILDINGS, EQUIPMENT, AND ACCUMULATED DEPRECIATION

- 18 Construction in Progress
- 19 Land
- 20 Buildings and Improvements
- 21 Less: Accumulated Depreciation / Amortization
- 22 Equipment
- 23 Less: Accumulated Depreciation - Equipment
- 24 Less: Accumulated Impairment
- 25 Net Fixed Assets

Account	Leasehold Improvements	Total
171		0
172		64,001
173		1,313,044
174		131,953
175		176,012
176		0
177		0
17x		1,421,104

NOTE 11b. IMPAIRMENT AND OTHER DISCLOSURES

Below are described the required FASB ASC 360-10-35 disclosures for amounts listed on Line 24 for accumulated long-lived asset impairment.

26

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**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VI (cont.)

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Alexandria, LA
18050

NOTE 12. CUMULATIVE EFFECT OF ACCOUNTING CHANGE / OTHER (Account 71500)

List below the impact of those events accounted for as a cumulative effect of change in accounting / other (to include extraordinary items).

Description of Change:	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
1 _____	0	0	0	0
2 _____	0	0	0	0
3 Total	0	0	0	0

Explanation for Events Described Above:

4

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NOTE 13. FUTURE YEAR UNCONDITIONAL PLEDGES (Any amounts included on Page 2, Lines 4 & 13)

Unconditional Promises to Give:

	Gross Amount Receivable	Discount Amount	Net of Discount (Present Value)
6 Amount Receivable Within 1 Year			205,727
7 Less: Allowance for Uncollectibles			0
8 TOTAL Due Within 1 Year			205,727
9 Amount Receivable in 1 to 5 Years	2,500	0	2,500
10 Amount Receivable Beyond 5 Years	0	0	0
11 TOTAL Due Beyond 1 Year			2,500

NOTE 14. CONDITIONAL PROMISES TO GIVE

(From chapter administrative records)

Description of amount for each group of unrecorded promises having similar characteristics (such as promises conditioned on establishing new programs, completing a new building, and raising matching gifts by a specified date, etc.):

Characteristic:	Amount
12 _____	
13 _____	
14 _____	
15 _____	0
16 TOTAL Amount Promised Conditionally	0



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VI (cont.)

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Alexandria, LA
18050

NOTE 15. ALLOCATION OF JOINT COSTS (FASB ASC 958-720 and IRS 990)

See FMPP Section 6.9.5: Accounting for Costs of Activities that Include Fundraising

	PSC	Amount
1 Services to Chapters	05	0
2 Services to Armed Forces (SAF)	10	0
3 Disaster Services	20	0
4 Biomedical Services	30	0
5 Health Services	40	0
6 Community Services	60	0
7 International Services	70	0
8 TOTAL Program Services		0
9 Membership and Fundraising	80	0
10 Management and General	90	0
11 TOTAL Supporting Services		0
12 TOTAL of All Allocated Joint Costs		0

Types of Activities For Which Joint Costs Have Incurred:

13

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NOTE 16. SPLIT INTEREST AGREEMENT DISCLOSURES – TRUSTS

Split-Interest Agreements - The table below represents certain split-interest agreements that are trust assets administered by a third party, e.g., a bank or other financial institute, as defined and discussed in the Financial Manual of Policy and Procedures (FMPP) Section 6.7.1

Description of agreements to include the following (attach sheet(s)):

- A description of the general terms of existing split interest agreements
- The discount rates and actuarial assumptions used in calculating present values.
- The basis used (for example, cost, lower of cost or market, fair market value) for recognized assets

Charitable Remainder Trusts:

- Assets:
- 14 Contributions Receivable from Charitable Remainder Trusts
- Revenues:
- 15 Charitable Annuities Income
- 16 Gains / (Losses) on Value of Trust

Perpetual Trusts:

- Assets:
- 17 Beneficial Interest in Perpetual Trusts
- Revenues:
- 18 Legacies, Bequests Income
- 19 Gains / (Losses) on Value of Trust

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
14 Contributions Receivable from Charitable Remainder Trusts	0	0	0	0
15 Charitable Annuities Income	0	0	0	0
16 Gains / (Losses) on Value of Trust	0	0	0	0
17 Beneficial Interest in Perpetual Trusts	0	0	0	0
18 Legacies, Bequests Income	0	0	0	0
19 Gains / (Losses) on Value of Trust	0	0	0	0

NHQ Finance, Chapter Reporting

Page 13 of 19

18050 08/30/2010 15:18:18

SUPPLEMENTAL SCHEDULES



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Supplemental Schedules
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VII

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).
Refer to ACFS Instructions and FMPP for guidance.

Alexandria, LA
18050

SCHEDULE 1: INTER-RED CROSS RECEIVABLES

- 1 Due from National Sector
- 2 Due from Chapters
- 3 Due from Blood Services Regions
- 4 TOTAL Inter-Red Cross Receivables

Account	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
181	27,303	0	0	27,303
182	0	0	0	0
183	0	0	0	0
18x	27,303	0	0	27,303

SCHEDULE 2: INTER-RED CROSS PAYABLES

- 5 Due to National Sector
- 6 Due to National Sector - Assessment
- 7 Due to National Sector - Funds Raised for National
- 8 Due to Chapters
- 9 Due to Blood Services Regions
- 10 TOTAL Inter-Red Cross Payables

Account	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
281	4,567	0		4,567
2811	11,152			11,152
28150	0	0		0
282	0	0		0
283	0	0		0
28x	15,719	0		15,719

SCHEDULE 3: COMPOSITION OF UNRESTRICTED NET ASSETS

- 11 Designated for Contingencies
- 12 Designated for Equipment
- 13 Designated for Building
- 14 Designated for Disaster
- 15 Designated for Sinking Fund
- 16 Board-designated Quasi-endowment
- 17 Net Assets - Designated Other
- 18 Financial Activities Outside Local Jurisdiction
- 19 Undesignated Net Assets
- 20 TOTAL Unrestricted Net Assets

Account	Unrestricted
331	0
332	0
333	50,000
334	0
336	0
337	0
	0
338	0
	1,577,875
	1,627,875

SCHEDULE 4: CHAPTER ASSESSMENT PAYABLE RECONCILIATION

- 21 Invoice for Current Fiscal Year
- 22 Less: Cash Payments During Fiscal Year for Fiscal Year
- 23 Credits Applied to Invoice for Current Fiscal Year
- 24 Amount Due to NHQ on Current Year Chapter Assessment
- 25 Add: Amount Due NHQ at End of Year for Prior Years
- 26 TOTAL Chapter Assessment Due to NHQ for All Years

Total
66,917
52,072
3,693
11,152
0
11,152



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Supplemental Schedules
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VII (cont.)

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Refer to ACFS Instructions and FMPP for guidance.

Alexandria, LA
18050

SCHEDULE 5: FEDERATED CONTRIBUTIONS

- 1 United Way
- 2 CFC
- 3 All Other Federated Contributions
- 4 TOTAL Federated

Account	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
41110	93,788	0		93,788
41120	15,904	0		15,904
41130	0	0		0
411	109,692	0		109,692

SCHEDULE 6: MONETARY CONTRIBUTIONS

- 5 Corporations
- 6 Foundations
- 7 General Public
- 8 Other Monetary Contributions
- 9 TOTAL Monetary Contributions

Account	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
41210	37,547	0	0	37,547
41220	34,081	31,033	0	65,114
41230	65,799	0	0	65,799
41250	9,021	0	0	9,021
412	146,448	31,033	0	177,481

SCHEDULE 7: SPECIAL EVENTS REVENUE

- 10 Gross Special Events
- 11 Less: Direct Costs of Events
- 12 Net Special Events Revenue

Unrestricted	Temporarily Restricted	Permanently Restricted	Total
68,788	0		68,788
14,496	0		14,496
54,292	0		54,292

SCHEDULE 8: IN-KIND CONTRIBUTIONS

- 13 Donated Materials
- 14 Donated Services
- 15 Donated Space and Utilities
- 16 Donated Property and Equipment
- 17 Donated - Other
- 18 TOTAL In-Kind Contributions

Unrestricted	Temporarily Restricted	Permanently Restricted	Total
26,374	0	0	26,374
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
26,374	0	0	26,374



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Supplemental Schedules
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VII (cont.)

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).
Refer to ACFS Instructions and FMPP for guidance.

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18050

SCHEDULE 9: GOVERNMENT & PRIVATE FOUNDATION GRANT INCOME

- 1 Private Foundation / Corporation / Other Grants:
- 2 State and Local Government Grants
- 3 TOTAL Grant Income

Account	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
46210		190,000		190,000
462		0		0
	0	190,000		190,000

* Amounts should not include Inter-Red Cross accounts.

SCHEDULE 10: GOVERNMENT & PRIVATE FOUNDATION CONTRACT INCOME

- 4 Private Foundation Contracts
- 5 Federally Derived Government Contracts
- 6 State and Local Government Contracts
- 7 TOTAL Contract Income

Account	Unrestricted
46410	0
463	0
464	2,151
	2,151

** Amounts should not include Inter-Red Cross accounts

SCHEDULE 11: EXPENSES ASSOCIATED WITH FEDERAL AWARDS***
Include all federal, state and local awards whose source is the US government.
List all - attach sheet if necessary

- 8 Other
- 9
- 10
- 11
- 12
- 13 Total from attached sheet
- 14 TOTAL Expenses Associated with Federal Awards

Account	Grant / Contract Number	Total Expenses
5xx / 6xx	42-2010	2,151
5xx / 6xx		0
		0
		2,151

*** A-133 audits are required if there are \$500,000 or more in Federal award expenditures

- 15 During the fiscal year, was your chapter subject to an A-133 audit? No



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Supplemental Schedules
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VII (cont.)

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).
Refer to ACFS Instructions and FMPP for guidance.

Alexandria, LA 18050

SCHEDULE 12: PRODUCTS & SERVICES (EXTERNAL)

	Account	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
1	Program Materials	475	0	0	0
2	Community Training Course Fees	481	16,156	0	16,156
3	Contract Training Course Fees	482	10,798	0	10,798
4	Third Party Provider Training Course Fees	483	34,150	0	34,150
5	Blended Learning	484	0	0	0
6	Other Products and Services	489	17,988	0	17,988
7	TOTAL Products and Services		79,092	0	79,092

SCHEDULE 13: INTER RED CROSS REVENUES

	Account	National Sector	Chapters	Blood Service Regions	Total
	4127 / 4157				
8	SDA Reimbursements	31,638		0	31,638
9	903 Reimbursements			0	0
10	Other Monetary Contributions	200		0	200
11	In-Kind Contributions	43970	0	0	0
12	Assessments (include prior year fund campaign write-offs)	46270	0	0	0
13	Federally Derived Contracts	463	27,097	0	27,097
14	Non-federally Derived Grants and Contracts	462 / 464	13,000	0	13,000
15	Products and Services	47570	124	0	124
16	Other Revenues	0	0	0	0
17	TOTAL Inter Red Cross Revenues		72,059	0	72,059

SCHEDULE 14: OTHER REVENUES, GAINS, AND LOSSES

	Account	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
18	Royalties	491	0	0	0
19	Rent (non-taxable)	492	2,580	0	2,580
20	Proceeds From Sale of Fixed Assets	0	0	0	0
21	Less: Book Value of Fixed Assets Sold	0	0	0	0
22	Gains / (Losses) on Sale of Fixed Assets	494	0	0	0
23	Unrelated Taxable Income	49790	0	0	0
24	Unrelated Debt-financed Rental Income	49710	0	0	0
25	Miscellaneous Revenues, Gains and Losses	493 & 499	393	0	393
26	TOTAL Other Revenues, Gains and Losses		2,973	0	2,973

Provide an explanation of amount in Miscellaneous Revenues, Gains and Losses, if amount is > 10% of TOTAL Revenue.

27



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Supplemental Schedules
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VII (cont.)

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).
Refer to ACFS Instructions and FMPP for guidance.

Alexandria, LA
18050

**SCHEDULE 15: INTER RED CROSS EXPENSES
(OTHER THAN CHAPTER ASSESSMENT)**

- 1 Service to Chapters
- 2 Services to Armed Forces (SAF)
- 3 Disaster Services
- 4 Biomedical Services
- 5 Health Services
- 6 Community Services
- 7 International Services
- 8 TOTAL Program Services
- 9 Membership and Fundraising
- 10 Management and General
- 11 TOTAL Support Services
- 12 Special Event Expenses
- 13 TOTAL IRC Expenses

PSC	National Sector	Chapters	Blood Service Regions	Total
05	0	0	0	0
10	2,903	0	0	2,903
20	6,101	1,841	0	7,942
30	0	0	0	0
40	6,507	0	0	6,507
60	6,010	0	0	6,010
70	0	0	0	0
	21,521	1,841	0	23,362
80	298	0	0	298
90	3,638	0	0	3,638
	3,936	0	0	3,936
88		0	0	0
	25,457	1,841	0	27,298

SCHEDULE 16: OTHER REVENUE - RENT

- 14 Gross Rental Income
- 15 Less: Direct Expense Exclusively Related to Rent
- 16 Net Rental Income

Total
2,580
0
2,580

SCHEDULE 17: FINANCE FUNCTION INFORMATION

- 17 System Used
- 18 If Function Outsourced, List Company or Chapter

Payroll	Accounts Receivable	Accounts Payable	General Ledger	Donations Processing
ADP				

SCHEDULE 18: REIMBURSEABLE MANAGEMENT & GENERAL (M&G) AND FUNDRAISING COSTS WITHHELD FOR NATIONALLY ACCOUNTED ACTIVITIES (REQUIRED FOR ALL CHAPTERS)

- 19 Management & General
- 20 Fundraising
- 21 Other "Qualifying" Disasters (see FMPP 6.9.11 H.2)
- 22 TOTAL Reimbursable M&G and Fundraising Costs

National "Qualifying" Disasters as Designated by NHQ	Domestic Disaster Relief	All Other National and International Initiatives (e.g. measles)	Total
6,365	0	0	6,365
0	0	0	0
0	0	0	0
6,365	0	0	6,365



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Supplemental Schedules
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VII (cont.)

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).
Refer to ACFS Instructions and FMPP for guidance.

Alexandria, LA
18050

**SCHEDULE 19: IRS 990 FUNCTIONAL EXPENSES
(REQUIRED FOR ALL CHAPTERS)**

	Account	TOTAL Program Services PSC 05 - 70	Membership and Fundraising PSC 80	Management and General PSC 90	TOTAL For Current Year (All Programs & Support)
1 Compensation (Salaries and Wages)	510	197,232	27,467	15,373	240,072
Employee Benefits:					
2 Payroll Taxes	521	14,885	2,010	1,125	18,020
3 Retirement	522	0	0	0	0
4 Insured Benefits	523	0	0	0	0
5 Other	529	0	0	0	0
6 Travel Expense Other Than Conferences, Conventions, and Meetings	530	1,782	0	530	2,312
7 Conferences, Conventions, and Meetings	533 & 534	9,496			9,496
8 Grants and Allocations of Grants	542	4,269			4,269
9 Financial Assistance - Specific Assistance to Individuals	540	96,985	629	765	98,379
10 Supplies	550	7,964	57	235	8,256
11 Program Materials	560	4,762	0	0	4,762
12 Minor Equipment Purchases	571	31,841	0	0	31,841
13 Equipment - Minor (non-auto) Purchases, Rental and Maintenance	572 - 3	222		0	222
14 Auto Rental and Maintenance	57270 / 57370	6,759	0	0	6,759
15 Occupancy	580	58,203		593	58,796
Fees for Services (non-employees):					
16 Management Fees	5940	0	0	0	0
17 Accounting Fees	591 - 2	0	0	9,548	9,548
18 Legal Fees	593	0	0	0	0
19 Professional Fundraising Fees	5942	0	0	0	0
20 Lobbying Fees	5943	0	0	0	0
21 Investment Management Fees	5941	0	0	0	0
22 Other Contractual Services	590 to 679	3,380	0		3,380
23 Interest	671	7,692	0	0	7,692
24 Insurance	672	0	0	0	0
25 Telephone / Communications	673	10,648	143	763	11,554
26 Postage and Shipping	674	3,774	853	28	4,655
27 Advertising and Promotion	5944	0	0	0	0
28 Information Technology	various	615	0	0	615
29 Depreciation and Amortization Expense	690	30,424	0	0	30,424
30 Inter Red Cross Expenses	5x7	23,362	298	3,638	27,298
31 National Sector - Chapter Assessment (Statement of Functional Expenses)	5471	60,226	2,677	4,014	66,917
32 TOTAL 990 FUNCTIONAL EXPENSES		574,521	34,134	36,612	645,267
33 In-Kind Expenses		0	0	0	0
34 TOTAL ARC FUNCTIONAL EXPENSES		574,521	34,134	36,612	645,267

NOTE:

If your local CFC Organization and/or the local United Way requires the chapter to complete a local form 990, this schedule will facilitate the completion of that form (particularly PART II of the 990). If a local form 990 is prepared, it should be marked NOT FILED WITH IRS on the top of each page and issued to the CFC Organization with the chapter's audited financial statements. The American Red Cross is a single legal entity existing through federal charter. Thus, no chapter should file a 990 form with the IRS or any state or local tax authority.



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Statement of Activities - SDA / CSDU
For the Fiscal Year Ended June 30, 2010**

POSTED: FINAL

PART VIII

NOTE: The Statement of Activities in the Annual Chapter Financial Statement must include all revenues earned by a Chapter. Since SDA / CSDU revenues are excluded from a chapter's assessment calculation, please complete this worksheet IF a chapter had SDA / CSDU revenues during the current fiscal year.

Alexandria, LA
18050

** For management purposes - audit of this page not required **

SDA / CSDU REVENUE ONLY

CONTRIBUTIONS, REVENUE AND GAINS

1	Federated
2	Monetary Contributions
3	Net Special Events
4	Legacies and Bequests
5	In-Kind Contributions
6	Grants
7	Investment Income
8	Income from Endowment
9	Contracts
10	Products and Services
11	Inter-Red Cross Revenues
12	Other Revenues and Gains / (Losses)
13	Reclassifications to Unrestricted Class
14	TOTAL CONTRIBUTIONS, REVENUE AND GAINS

Account	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
411	0	0		0
412	3,905	0	0	3,905
413	580	0		580
42	0	0	0	0
43	118	0	0	118
461 - 462	0	0		0
44	0	0	0	0
45	0	0	0	0
463 - 464	0			0
47 - 48	22,481	0		22,481
	0	0		0
49	0	0	0	0
714	0	0		0
	27,084	0	0	27,084

QUALIFIED REVENUE (for NHQ use only)

CONTRIBUTIONS, REVENUE AND GAINS

15	Federated
16	Monetary Contributions
17	Net Special Events
18	Legacies and Bequests
19	In-Kind Contributions
20	Grants
21	Investment Income
22	Income from Endowment
23	Contracts
24	Products and Services
25	Inter-Red Cross Revenues
26	Other Revenues and Gains / (Losses)
27	Reclassifications to Unrestricted Class
28	TOTAL QUALIFIED CONTRIBUTIONS, REVENUE AND GAINS

Account	Qualified Revenue	Qualified SDA Revenue
411	109,692	0
412	146,448	3,905
413	54,292	580
42		
43		
461 - 462		
44	3,802	0
45	0	0
463 - 464		
47 - 48	79,092	7,868
49	2,973	0
714		
	396,299	12,353

NHQ, Chapter Reporting

SDA - CSDU PAGE

18050 08/30/2010 15:18:18



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Analytical Page
For the Fiscal Year Ended June 30, 2010**

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PART IX

Include financial activity in Service Delivery Areas (SDAs) and Certified Service Delivery Units (CSDUs).

Alexandria, LA
18050

** FOR MANAGEMENT PURPOSES - AUDIT OF THIS PAGE NOT REQUIRED **

CPS #6

MODIFIED EXCESS / (DEFICIT) FROM OPERATIONS (3-yr. cumulative)

* All amounts are Unrestricted ONLY

- 1 Excess / (Deficit) of Revenues over Expenses - Unrestricted
- 2 Less: Gains / (Losses) on Sale of Fixed Assets
- 3 Less: Unrealized Gains / (Losses) on Securities Held at End of Period
- 4 Less: Gain on Sale of Disposition of Assets
- 5 Less: Realized Gains / (Losses) from Sale of Securities
- 6 Excess / (Deficit) from Operations
- 7 Plus: Depreciation and Amortization Expense
- 8 Modified Excess / (Deficit) from Operations

	Year 1 FY08 ACFS	Year 2 FY09 ACFS	Year 3 FY10 ACFS	Total
	8,336	296,280	969,273	1,273,889
	0	100,082	0	100,082
	(2,963)	(3,005)	0	(5,968)
	0	0	0	0
	0	0	(3,126)	(3,126)
	11,299	199,203	972,399	1,182,901
	15,707	12,384	30,424	58,515
	27,006	211,587	1,002,823	1,241,416

DAYS OF CASH & INVESTMENTS (ST & LT)

- 9 Unrestricted & Temp Restricted Cash & Investments (ST & LT)
- 10 Total Expenses
- 11 Ratio Before Days
- 12 Days of Cash & Investments

Total
156,114
645,267
0.24
87



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Supplemental Information for the IRS Form 990 and 990-T
For the Fiscal Year Ended June 30, 2010**

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PART X

Alexandria, LA
18050

I. COMPENSATION / PAYROLL

NOTE: Include salary, fees, bonuses, severance payments, contributions to employee benefit plans, moving expenses, deferred compensation, reportable expense allowances.
All questions in this section should be answered for the 2009 Calendar Year (Jan 1 - Dec 31, 2009)

- 1 Number of employees paid more than \$100,000 during the Calendar Year (if none, list "0")
- 2 Number of employees paid more than \$250,000 during the Calendar Year (if none, list "0")
 - * Please complete a supplemental salary form (available on main ACFS page) for every person paid more than \$250,000 during the fiscal year.
- 3 Number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the Calendar Year.
- 4 Number reported in Box 3 of Form 1096, Annual Summary and Transmittal of US Information Returns filed for the Calendar Year.
- 5 Number of forms W-2G included in your response to question #4.
- 6 Number of volunteers at your chapter (estimate if necessary).
- 7 Fed ID # (EIN) Used for Payroll (Must be Nine Digits)

II. INDEPENDENT CONTRACTORS

Include independent contractors that received compensation for services, whether professional or other. Independent contractors include organizations as well as individuals, and can include professional fundraisers, law firms, accounting firms, publishing companies, management companies and investment management companies.
Also please do not use ampersands (&) and other characters like back slashes (/).

List the two highest paid persons (not employees) or companies for services in excess of \$250,000 during the Calendar Year.

	Name	Address	Zip Code	Amount Paid	Type of Service
8	Peron Corporation	1600 Harris St, Alexandria, LA	71301	909,249	renovation
9				0	

- 10 Number of persons / companies paid more than \$100,000 for services during the Calendar Year (if none, enter "0")
- 11 Audit fees (account 591)

III. PERSONAL LOANS

Personal Loans Between ARC Officials and the Chapter or Region

Supplemental IRS 990 and 990-T information, Section III, Personal Loans

Note: Per the field correspondence, American Red Cross Voluntary Sarbanes-Oxley Compliance dated February 17, 2004, the American Red Cross prohibits granting personal loans from Red Cross funds or accounts to employees and volunteers at all levels of the Red Cross organization, including members of the governing boards. This prohibition does not restrict necessary cash advances approved in accordance with Red Cross policies and procedures for travel, relocation, or other official Red Cross activities.

- 12 1. As of June 30, 2010 does the chapter or region have any receivables due from officers, directors, trustees or key employees? No
- 13 If "yes," indicate the total amount.
 - * Attach a schedule listing each person's name, official function, amount owed by him or her, and interest rate. Include in the category "receivables due from officials," travel advances for individuals who are carrying a balance in excess of \$1,000 AND whose balance has been outstanding for 120 days or more. "Key employees" are persons having responsibilities or powers similar to those of officers, directors, or trustees. This includes the chief management and administrative officials of the unit, but it does not include heads of separate departments within the unit.
- 14 2. As of June 30, 2010 does the chapter or region have any payables due to officers, directors, trustees, or key employees (as defined above)? No
- 15 If "yes," indicate the total amount.
 - * Attach a schedule listing each person's name, official function, amount owed him or her, and interest rate.

18050 08/30/2010 15:18:18

NHQ Finance, Chapter Reporting

IRS Page 1



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Supplemental Information for the IRS Form 990 and 990-T
For the Fiscal Year Ended June 30, 2010**

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Alexandria, LA
18050

PART X (cont.)

IV. LOBBY EXPENDITURE ACTIVITY

This page contains information about lobbying expenditures incurred by the field unit. This schedule must include ALL lobbying expenses incurred. Expenses incurred as part of your state's recognized state relations program AND expenses incurred for any independent outside lobbyist which is not part of the state relations program must be shown below.

1a. Has the chapter attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? No

2. If "yes," indicate the total lobbying expenses incurred: 0

* Describe below at I.C., in detail, the lobbying activities undertaken, (attach separate sheet, if necessary).

		Amount
1b. If you answered "yes" to the question above, was the lobbying activity conducted through the use of:		
3 a. Volunteers	No	
4 b. Paid Staff or Management (include compensation in expenses reported below in Lines 5 - 10)	No	
5 c. Media Advertisements	No	0
6 d. Mailings to Members, Legislators, or the Public	No	0
7 e. Publications, or Published or Broadcast Statements	No	0
8 f. Grants to Other Organizations for Lobbying Purposes	No	0
9 g. Direct Contact with Legislators, Their Staff, Government Officials, or a Legislative Body	No	0
10 h. Rallies, Demonstrations, Seminars, Conventions, Speeches, Lectures, or any other means	No	0
11 i. Other Activities	No	0
12 TOTAL Lobbying Expenditures		0*

*Total should agree with the amount indicated on Question #1 above.

1c. Please provide a detailed description of the lobbying activity (s) (attach a separate sheet if necessary):

V. DIRECT PROGRAM REVENUE

Direct revenue (excluding grants and contributions) must be reported alongside the related program that generated the revenue. All revenue reported on Page 3 of the ACFS, Lines 9 (Contracts) and 10 (Products and Services), must be included in this schedule.

	PSC	Amount
14 Services to Chapters	05	0
15 Services to Armed Forces (SAF)	10	0
16 Disaster Services	20	2,151
17 Biomedical Services	30	0
18 Health Services	40	79,092
19 Community Services	60	0
20 International Services	70	0
21 TOTAL Direct Revenue		81,243

NHQ, Chapter Reporting

IRS Page 2

18050 08/30/2010 15:18:18



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Supplemental Information for the IRS Form 990 and 990-T
For the Fiscal Year Ended June 30, 2010**

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PART X (cont.)

Alexandria, LA
18050

VI. UNRELATED BUSINESS INCOME

This page contains information about unrelated business income of the field unit except for rental income arising from debt-financed real property.

NOTE: Chapters not already involved in gambling (except raffles) cannot begin. All gambling activities (except raffles) MUST immediately cease.
Chapters shall not engage in any activities that directly or indirectly support bingo, pull-tabs, instant bingo or other games of chance including "casino night" except raffles as structured below. Revenue is exempt if substantially all the raffle activity (85% or more) is carried on by volunteers, raffles are conducted occasionally (no more than once a year), and the raffle must be conducted over a short period of time (less than 90 days duration from start to finish).

Chapters that conduct a raffle must: A) Fully comply with all federal, state and local laws. B) Report the full scope of gaming activities in annual financial reports, (if required), and in internal reports to their Board and their auditors. C) Document control measures they take to ensure proper stewardship.

1. Does your chapter or region obtain rental revenue from real property which was subject to debt financing during the current fiscal year? No
2. If yes, what percentage of the total space is rented out? 0.00 %
2. Two areas that need clarification regarding unrelated business income are bingo activities and raffles. Bingo played on distributed cards, with numbers called out and winners physically present to claim the prize is exempt from unrelated business income. Does your field unit carry on such bingo games as are described here? * No
* Other forms of bingo, such as cards distributed and scratched, pull-tab distributions, and bingo played on video machines should be detailed as unrelated business income on the worksheet below under the column, "gaming activities."
3. A form of raffle activity consists of work by Red Cross personnel virtually all of whom are volunteers selling raffle tickets for a donated prize. This does not create unrelated business income. Does your field unit carry on raffles as described above? * No
* Other forms of raffle, such as by paid persons distributing tickets with purchased prizes, should be detailed as unrelated business income on the worksheet below under the column, "gaming activities."
4. Does your unit participate in any other form of unrelated business activity not already covered on this form? No
All paid advertising income activities need to be pre-approved by the Advertising Unit at National Headquarters. American Red Cross policy prohibiting the issuance of endorsements of commercial concerns remains unchanged.

Type of Unrelated Business Activity:
6 **TOTAL GROSS REVENUE (INCOME)**

Expenses:

- 7 Salaries and Benefits
- 8 Transportation, Meals and Lodging
- 9 Conferences / Meetings
- 10 Training Fees
- 11 Supplies
- 12 Program Materials
- 13 Professional Fees
- 14 Communications / Telephone
- 15 Postage and Shipping
- 16 Decrease / (Increase) in Inventory
- Miscellaneous Other Expenses (describe):
- 17 _____
- 18 _____
- 19 **TOTAL EXPENSES**
- 20 **NET INCOME from Unrelated Business Activity**

Account	Gaming Activities*	Advertising Sales
	0	0
510 - 520	0	0
531, 532 & 537	0	0
633 & 634	0	0
54510	0	0
550	0	0
560	0	0
590	0	0
673	0	0
674	0	0
	0	0
	0	0
	0	0
	0	0

* except most bingo and most raffles

NHQ, Chapter Reporting

IRS Page 3

18050 08/30/2010 15:18:18



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter**

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**Supplemental Information for the IRS Form 990 and 990-T
For the Fiscal Year Ended June 30, 2010**

PART X (cont.)

Alexandria, LA
18050

VII. SPECIAL EVENTS

Identify the portion of gross special events revenue (as reported on the ACFS, Page 15, Line 10) representing a contribution (amount reported as tax deductible to the donor) and provide additional detail on the direct cost of special events.

REVENUES:

- 1 Amount Representing Fair Value of Goods / Services Provided
- 2 Amount Representing a charitable contribution (reported as tax deductible to the donor)
- 3 Gross Revenue

Amount
7,672
61,116
68,788

EXPENSES:

- 4 Cash Prizes
- 5 Non-cash Prizes
- 6 Rent/Facility Costs
- 7 Other Direct Expenses
- 8 Direct Expense Total
- 9 Net Income Summary

0
528
3,162
10,806
14,496
54,292

VIII. IN-KIND (NONCASH) CONTRIBUTIONS (DONATED MATERIALS & DONATED PROPERTY/EQUIPMENT)

Please provide additional detail as to the nature of donated materials and donated property & equipment received during the fiscal year.

- 10 Books and Publications
- 11 Clothing and Household Goods
- 12 Food Inventory
- 13 Cars and Other Vehicles
- 14 Securities - Publicly Traded
- 15 Securities - Partnership, LLC, or Trust Interests
- 16 Real Estate
- Other (please describe on line 17)
- 17 SUPPLIES, MATERIALS
- 18 TOTAL Noncash Contributions Reported

Number of Contributions	Revenue Reported
	0
	0
5	661
0	0
0	0
0	0
37	0
37	25,713
79	26,374

19 Number of Forms 8283 received for which you completed Part IV, Donor Acknowledgement during the fiscal year

0

20 Did you dispose of tangible personal property for which you filed Form 8282?

No

21 If yes, how many Forms 8282 were filed during the fiscal year?

--



FY10 Annual Chapter Financial Statements for Central Louisiana Chapter

POSTED: FINAL

Signature Page

For the Fiscal Year Ended June 30, 2010

Alexandria, LA
18050

PART XI

I have reviewed this report and based on my knowledge, the financial statements, the IRS Form 990/990-T, and other information included in this report, fairly present, in all material respects, the financial condition and the results of chapter operations as of and for the year ended June 30, 2010:

Rick Boykin signature and date 30 August 2010

Preparer's Name: Rick Boykin, Phone: (318) 442-6621, E-Mail: rboykin@cenlarredcross.org

Lena Murphy signature and date 8/30/2010

Chapter Executive's Name: Lena Murphy, Phone: (318) 442-6621, E-Mail: lmurphy@cenlarredcross.org

Goldie Mustain signature and date 8/30/2010

Chapter Advisory Audit Group Member's Name: Goldie Mustain, Phone: (318) 640-3923, E-Mail: bjmustain@earthlink.net



OTHER INFORMATION



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Supplemental Information for the IRS Form 990 and 990-T
For the Fiscal Year Ended June 30, 2010**

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PART X

Alexandria, LA
18050

I. COMPENSATION / PAYROLL

NOTE: Include salary, fees, bonuses, severance payments, contributions to employee benefit plans, moving expenses, deferred compensation, reportable expense allowances. All questions in this section should be answered for the 2009 Calendar Year (Jan 1 - Dec 31, 2009)

- 1 Number of employees paid more than \$100,000 during the Calendar Year (if none, list "0")
- 2 Number of employees paid more than \$250,000 during the Calendar Year (if none, list "0")
 - * Please complete a supplemental salary form (available on main ACFS page) for every person paid more than \$250,000 during the fiscal year.
- 3 Number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the Calendar Year.
 - Number reported in Box 3 of Form 1096, Annual Summary and Transmittal of US Information Returns
- 4 filed for the Calendar Year.
- 5 Number of forms W-2G included in your response to question #4.
- 6 Number of volunteers at your chapter (estimate if necessary)
- 7 Fed ID # (EIN) Used for Payroll (Must be Nine Digits)

II. INDEPENDENT CONTRACTORS

Include independent contractors that received compensation for services, whether professional or other. Independent contractors include organizations as well as individuals, and can include professional fundraisers, law firms, accounting firms, publishing companies, management companies and investment management companies. Also please do not use ampersands (&) and other characters like back slashes (/).

List the two highest paid persons (not employees) or companies for services in excess of \$250,000 during the Calendar Year.

	Name	Address	Zip Code	Amount Paid	Type of Service
8	Petron Corporation	1600 Harris St, Alexandria, LA	71301	909,249	renovation
9				0	

- 10 Number of persons / companies paid more than \$100,000 for services during the Calendar Year (if none, enter "0")
- 11 Audit fees (account 591)

III. PERSONAL LOANS

Personal Loans Between ARC Officials and the Chapter or Region

Supplemental IRS 990 and 990-T information, Section III, Personal Loans

Note: Per the field correspondence, American Red Cross Voluntary Sarbanes-Oxley Compliance dated February 17, 2004, the American Red Cross prohibits granting personal loans from Red Cross funds or accounts to employees and volunteers at all levels of the Red Cross organization, including members of the governing boards. This prohibition does not restrict necessary cash advances approved in accordance with Red Cross policies and procedures for travel, relocation, or other official Red Cross activities.

- 12 1. As of June 30, 2010 does the chapter or region have any receivables due from officers, directors, trustees or key employees? No
- 13 If "yes," indicate the total amount:
 - * Attach a schedule listing each person's name, official function, amount owed by him or her, and interest rate. Include in the category "receivables due from officials," travel advances for individuals who are carrying a balance in excess of \$1,000 AND whose balance has been outstanding for 120 days or more. "Key employees" are persons having responsibilities or powers similar to those of officers, directors, or trustees. This includes the chief management and administrative officials of the unit, but it does not include heads of separate departments within the unit.
- 14 2. As of June 30, 2010 does the chapter or region have any payables due to officers, directors, trustees, or key employees (as defined above)? No
- 15 If "yes," indicate the total amount:
 - * Attach a schedule listing each person's name, official function, amount owed him or her, and interest rate.

18050 08/30/2010 15:18:18

NHQ Finance, Chapter Reporting

IRS Page 1



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter
Supplemental Information for the IRS Form 990 and 990-T
For the Fiscal Year Ended June 30, 2010**

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18050

PART X (cont.)

IV. LOBBY EXPENDITURE ACTIVITY

This page contains information about lobbying expenditures incurred by the field unit. This schedule must include ALL lobbying expenses incurred. Expenses incurred as part of your state's recognized state relations program AND expenses incurred for any independent outside lobbyist which is not part of the state relations program must be shown below.

1a. Has the chapter attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? No

2. If "yes," indicate the total lobbying expenses incurred: 0

* Describe below at I.C., in detail, the lobbying activities undertaken. (attach separate sheet, if necessary)

		Amount
1b	If you answered "yes" to the question above, was the lobbying activity conducted through the use of:	
3	a. Volunteers No	
4	b. Paid Staff or Management (include compensation in expenses reported below in Lines 5 - 10) No	
5	c. Media Advertisements No	0
6	d. Mailings to Members, Legislators, or the Public No	0
7	e. Publications, or Published or Broadcast Statements No	0
8	f. Grants to Other Organizations for Lobbying Purposes No	0
9	g. Direct Contact with Legislators, Their Staff, Government Officials, or a Legislative Body No	0
10	h. Rallies, Demonstrations, Seminars, Conventions, Speeches, Lectures, or any other means No	0
11	i. Other Activities No	0
12	TOTAL Lobbying Expenditures	0

*Total should agree with the amount indicated on Question #1 above.

1c. Please provide a detailed description of the lobbying activity(s) (attach a separate sheet if necessary):

13

V. DIRECT PROGRAM REVENUE

Direct revenue (excluding grants and contributions) must be reported alongside the related program that generated the revenue. All revenue reported on Page 3 of the ACFS, Lines 9 (Contracts) and 10 (Products and Services), must be included in this schedule.

	PSC	Amount
14	Services to Chapters	05
15	Services to Armed Forces (SAF)	10
16	Disaster Services	20
17	Biomedical Services	30
18	Health Services	40
19	Community Services	60
20	International Services	70
21	TOTAL Direct Revenue	2,151
		79,092
		81,243

NHQ, Chapter Reporting

IRS Page 2

18050 08/30/2010 15:18:18



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter**
**Supplemental Information for the IRS Form 990 and 990-T
For the Fiscal Year Ended June 30, 2010**

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PART X (cont.)

VI UNRELATED BUSINESS INCOME

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Type of Unrelated Business Activity:

6 **TOTAL GROSS REVENUE (INCOME)**

Expenses:

- 7 Salaries and Benefits
- 8 Transportation, Meals and Lodging
- 9 Conferences / Meetings
- 10 Training Fees
- 11 Supplies
- 12 Program Materials
- 13 Professional Fees
- 14 Communications / Telephone
- 15 Postage and Shipping
- 16 Decrease / (Increase) in Inventory
- Miscellaneous Other Expenses (describe):
- 17
- 18
- 19 **TOTAL EXPENSES**

20 **NET INCOME from Unrelated Business Activity**

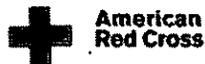
Account	Gaming Activities*	Advertising Sales
	0	0
510 - 520	0	0
531, 532 & 537	0	0
633 & 634	0	0
54510	0	0
550	0	0
560	0	0
590	0	0
673	0	0
674	0	0
	0	0
	0	0
	0	0
	0	0

* except most bingo and most raffles

NHQ, Chapter Reporting

IRS Page 3

18050 08/30/2010 15:18:18



**FY10 Annual Chapter Financial Statements
for Central Louisiana Chapter**
**Supplemental Information for the IRS Form 990 and 990-T
For the Fiscal Year Ended June 30, 2010**

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PART X (cont.)

Alexandria, LA
18050

VII. SPECIAL EVENTS

Identify the portion of gross special events revenue (as reported on the ACFS, Page 15, Line 10) representing a contribution (amount reported as tax deductible to the donor) and provide additional detail on the direct cost of special events.

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68,788

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- 4 Cash Prizes
- 5 Non-cash Prizes
- 6 Rent/Facility Costs
- 7 Other Direct Expenses
- 8 Direct Expense Total
- 9 Net Income Summary

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3,162
10,806
14,896
54,292

VIII. IN-KIND (NONCASH) CONTRIBUTIONS (DONATED MATERIALS & DONATED PROPERTY/EQUIPMENT)

Please provide additional detail as to the nature of donated materials and donated property & equipment received during the fiscal year.

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- 12 Food Inventory
- 13 Cars and Other Vehicles
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- 15 Securities - Partnership, LLC, or Trust Interests
- 16 Real Estate
- Other (please describe on line 17)
- 17 SUPPLIES, MATERIALS
- 18 TOTAL Noncash Contributions Reported

Number of Contributions	Revenue Reported
	0
	0
5	661
0	0
0	0
0	0
37	0
37	25,713
79	26,374

19 Number of Forms 8283 received for which you completed Part IV, Donee Acknowledgement during the fiscal year

0

20 Did you dispose of tangible personal property for which you filed Form 8282?

No

21 If yes, how many Forms 8282 were filed during the fiscal year?

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18050 08/30/2010 15:18:18

NHQ, Chapter Reporting

IRS Page 4

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